

1984 CUMULATIVE TABLE OF CONTENTS

Avenue to Tax Reform: Perils and Possibilities	<i>George F. Break</i>	1
Basis Linkage in International Tax Treatment of Goods and Capital		
Income	<i>John Whalley</i>	195
Big Revenue Options—An Overview	<i>Emil M. Sunley</i>	261
Broadening the Base—The Case of Fringe Benefits		
.	<i>Daniel Halperin</i>	271
Comment on "Self Employment and the Incidence of the Payroll		
Tax"	<i>John Goddeeris</i>	575
Comments on "Prospects for the Restraint of Federal Expenditures"		
.	<i>Frank W. Schiff</i>	385
Compliance Cost of the U.S. Individual Tax System, The		
.	<i>Joel Slemrod and Nikki Sorum</i>	461
Contingency Measures and Fiscal Limitations: The Real World		
Significance of Some Recent Budget Innovations		
.	<i>Steven D. Gold</i>	421
Corporate Income Taxes and U.S. Effective Rates of Protection		
.	<i>Carl A. Pasurka, Jr.</i>	529
Crowding-Out Effect of Governmental Transfers on Private		
Charitable Contributions: Cross-Sectional Evidence, The		
.	<i>Burton A. Abrams and Mark D. Schmitz</i>	563
Distributional Tax Progressivity Indexes	<i>Donald W. Kiefer</i>	497
Do IRAs and Keoghs Increase Saving?	<i>R. Glenn Hubbard</i>	43
Does Anybody Know the Way to San Jose?	<i>Robert W. Hartman</i>	389
Efficiency and the Tax Treatment of Secondary Workers		
.	<i>L. G. Sgontz</i>	249
Energy Tax Alternatives	<i>Geraldine Geradi and Eric Toder</i>	289
Estate Taxation and Other Determinants of Charitable Bequests		
.	<i>Thomas Barthold and Robert Plotnick</i>	225
Federal Tax Policy, IDBs and the Market for State and Local Bonds		
.	<i>Dennis Zimmerman</i>	411
Fiscal Discipline: Lessons from the State Experience		
.	<i>Daphne A. Kenyon and Karen M. Benker</i>	433
Flat-Rate Income Tax, Tax Burden and Charitable Contributions,		
The	<i>David B. Lawrence and Massoud M. Saghafi</i>	569
Getting Down to Basics: Tax Policy and Tax Politics for the Basic		
Industries of Today and Tomorrow	<i>Ernest S. Christian, Jr.</i>	347
Government Incentives for Historic Preservation		
.	<i>Susan Feigenbaum and Thomas Jenkinson</i>	113
Impact of Changes in the Federal Tax Code on State Revenues, The		
.	<i>Charles W. deSeve and Thomas E. Vasquez</i>	393
Impact of Deductibility on the Incidence of a General Sales Tax,		
The	<i>Steven M. Rock</i>	105

Impact of State Income Taxes on Municipal Borrowing Costs, The	<i>David S. Kidwell, Timothy W. Koch and Duane R. Stock</i>	551
Impact of the 1981 Tax Act on Fringe Benefits and Federal Tax Revenues, The	<i>James E. Long and Frank A. Scott, Jr.</i>	185
Incidence of Interjurisdictional Differences in Commercial Property Taxes, The	<i>William C. Wheaton</i>	515
International Portfolio Capital: The Wedge of the Withholding Tax	<i>Donald J. S. Brean</i>	239
Limiting State-Local Tax Deductibility: Effects Among States	<i>Nonna A. Noto and Dennis Zimmerman</i>	539
National Consumption Taxes: The View from the States	<i>Robert Kleine</i>	313
New Incremental Tax Credit for R & D: Incentive or Disincentive, The	<i>Robert Eisner, Steven H. Albert and Martin A. Sullivan</i>	171
Nonmonotonic Demand for Municipal Services: Variation Among Communities	<i>John H. Beck</i>	55
Note on the Effects of Commercial and Industrial Property in School Spending Decisions, A	<i>F. Howard Nelson</i>	121
Perspective on Proposals for Budget Process Reform	<i>Donald W. Moran</i>	377
Progressive Income Taxes and the Demand for Risky Assets	<i>John C. Fellingham and Mark A. Wolfson</i>	127
Prospects for the Restraint of Federal Expenditures	<i>Gregory B. Mills</i>	361
Public Confidence and Admitted Tax Evasion	<i>Robert Mason and Lyle D. Calvin</i>	489
Raising Revenue in the Underground Economy	<i>Dennis Cox</i>	283
Remarks	<i>Carol Bellamy</i>	451
Remarks	<i>Richard Guthman, Jr.</i>	453
Remarks	<i>Donald T. Regan</i>	323
Reply to Goddeeris	<i>Robert L. Moore</i>	577
Stability of the State Sales Tax Income Elasticity	<i>William F. Fox and Charles Campbell</i>	201
State Aid to Offset Fiscal Disparities Across Communities	<i>Katharine Bradbury, Helen F. Ladd, Mark Perrault, Andrew Reschovsky and John Yinger</i>	151
State Tax Increases of 1983: Prelude to Another Tax Revolt?	<i>Steven D. Gold</i>	9
Tax Incentives for Investment in Nonresidential Real Estate	<i>Jeffrey D. Fisher, George H. Lentz and Jerrold J. Stern</i>	69
Tax Policy, Federal Deficits, and U.S. Growth in the 1980s	<i>Robert M. Coen and Bert G. Hickman</i>	89
Tax Reform à la the Bradley-Gephardt Bill	<i>James W. Wetzler</i>	265
Tax Policy and Foreign Direct Investment in the United States	<i>David G. Hartman</i>	475
Tax Valuation of Farm Land: Non-Neutrality with Respect to Inflation	<i>J. Fred Giertz and David L. Chicoine</i>	253

Taxation of Financial Institutions after Deregulation, The	<i>Thomas S. Neubig</i>	351
Taxation of High Technology Industries, The	<i>Charles R. Hulten and James W. Robertson</i>	327
Trading and the Tax Shelter Value of Depreciable Real Estate	<i>Patric H. Hendershott and David C. Ling</i>	213
Value Added Tax is a Good Utility Infielder, The	<i>Gerard M. Brannon</i>	303
What States and Cities Can Do About Undependable Federal Policy	<i>John Brandl</i>	447
Which Effective Tax Rate?	<i>Don Fullerton</i>	23